

RULE 12-FEES

The fees for various services of the Board are as follows (must be paid in U. S. dollars):

CPA EXAMINATION FEES: (Upon implementation of a computer-based examination, the fees and nomenclature shall no longer be applicable).

First-time application fee (non refundable)	\$50
Law & Professional Responsibilities	\$65
Auditing	\$65
Accounting & Reporting.....	\$65
Financial Accounting & Reporting.....	\$65
Proctor Fee for Out-of-State Applicants	\$65

CPA EXAMINATION FEES: (Upon implementation of a computer-based examination, the fees and nomenclature below will be applicable)

First-time application fee (non refundable).....	\$50
Candidate Testing 4 Sections (includes *NAP fees).....	\$590
Candidate Testing 3 Sections (includes *NAP fees).....	\$480
Candidate Testing 2 Sections (includes *NAP fees).....	\$350
Candidate Testing 1 Section (includes *NAP fees).....	\$200
*NAP –NASBA, AICPA, and Test Delivery Service Provider	

APPLICATION FEES (non refundable):

CPA/PA License	\$50
Reciprocal Certificate	\$50
Registration as a Public Accountant	\$50
Registration of Partnership, Limited Liability Company Composed of CPAs	\$110
Registration of Partnership, Limited Liability Company or Corporation Composed of PAs	\$110
Reinstatement	\$100
Duplicate or replacement Certificate.....	\$20
Transfer of Credits From Another Jurisdiction:	
Transfer Fee for Each Part	\$10

ANNUAL REGISTRATION FEES

License to Practice.....	\$110
Inactive License Status.....	\$55 -
Notification of intent to practice under “Substantial Equivalency” (SE) Provision.....	\$110
Partnership, Corporations and Limited Liability Company.....	\$110
Registration of each firm office in excess of one office.....	\$25
Late Fee - License to Practice/Firms/SE.....per month.	\$25
Late Fee - Inactive License Status.....per month	\$10